



## Does Zakat Fitrah Distribution Truly Satisfy the Community? Evidence from Aceh Tamiang

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### Abstract

This study aims to analyze the effect of the distribution of zakat fitrah on community satisfaction in Gampong Kebun Tanah Terban, Karang Baru District, Aceh Tamiang Regency. The study uses a quantitative, survey-based approach. Data were collected from 100 respondents who were zakat recipients through observation, questionnaires, and documentation. Sampling was carried out using simple random sampling. The collected data were analyzed using simple linear regression in SPSS version 25. The results indicate that zakat fitrah distribution has a positive and significant effect on community satisfaction, with a regression coefficient value of 0.777 and a significance level of 0.000 ( $<0.05$ ). The coefficient of determination ( $R^2$ ) of 0.508 indicates that the zakat fitrah distribution explains 50.8% of the variance in community satisfaction, with the remaining 49.2% explained by other factors. These findings suggest that the more effective, fair, and transparent the zakat fitrah distribution, the higher the community's satisfaction level. The study contributes to strengthening the management of zakat as an instrument of Islamic social justice and community welfare.

**Keywords:** Zakat Fitrah, Distribution, Community Satisfaction, Aceh Tamiang.

### Introduction

Zakat is one of the fundamental pillars of Islam, serving not only as an individual act of worship but also as a strong social and economic dimension. (Nurhakim & Budimansyah, 2024). It is an instrument for achieving equitable wealth distribution and social justice within the Muslim community. (Salsabila & Ramadina, 2024). Among the various types of zakat, zakat fitrah holds a unique position: it is obligatory for every Muslim, regardless of gender, age, or economic status, on the day before Eid al-Fitr. The purpose of zakat fitrah is to purify those who fast from indecent or idle deeds and to allow people experiencing poverty to share in the joy of the festival (Fatmawati et al., 2024).

The effectiveness of zakat fitrah management is not only measured by its collection but also by its distribution. Proper, fair, and transparent distribution in accordance with Islamic law is a key determinant of public trust and satisfaction with zakat management institutions (Annisa Zahara et al., 2025). When zakat is distributed fairly and reaches the rightful recipients (ashnaf), it can enhance public satisfaction. Conversely, poor distribution practices can lead to dissatisfaction and distrust toward zakat administrators (Erika Sugiarti & Gunawan Aji, 2023).

Community satisfaction in the context of zakat management can be understood as the degree of positive response or contentment felt by recipients after comparing their expectations with the actual distribution they receive (Fauzi et al., 2022). Fairness, timeliness, and transparency in the zakat distribution process directly affect beneficiaries' satisfaction.

Therefore, the efficiency and accountability of zakat management are crucial to maintaining the credibility of Islamic philanthropic institutions (Aprilia et al., 2025).

Gampong Kebun Tanah Terban in Karang Baru District, Aceh Tamiang Regency, is one of the villages that regularly distributes zakat fitrah. Preliminary observations revealed that some community members expressed satisfaction with the timeliness of distribution, while others felt discontent due to perceived inequity. This indicates a gap between expectations and the actual performance of zakat distribution at the village level.

Previous studies have confirmed the importance of zakat distribution in influencing public perception and satisfaction. Murhaban dan Merawati (2018) found that efficient zakat fund management, including distribution, significantly affects community compliance and trust in zakat institutions (Syariah & Amil, 2025). Similarly, Renoviani (2023) emphasized that public perceptions of zakat distribution correlate positively with their satisfaction and trust toward the amil (zakat administrators) (Yarham & Siregar, 2021). These findings suggest that equitable and transparent zakat distribution plays a vital role in strengthening public trust and ensuring sustainable zakat practices.

Based on this background, this study aims to examine the effect of the distribution of zakat fitrah on community satisfaction in Gampong Kebun Tanah Terban, Karang Baru District, Aceh Tamiang Regency. The research seeks to fill the gap in empirical evidence regarding how the quality of zakat fitrah distribution contributes to public satisfaction, particularly in local village-level zakat management (Putri & Hasan, 2025). The study is expected to provide academic contributions to the field of Islamic philanthropy and practical insights for zakat administrators to improve the effectiveness of zakat management.

## **Literature review**

Zakat is one of the fundamental pillars of Islam, functioning not only as an act of worship but also as an instrument of social justice and economic redistribution. In Islamic economic theory, zakat plays a strategic role in reducing poverty, narrowing income inequality, and improving social welfare (Nikma & Ghufron, 2025). Zakat fitrah, in particular, is a mandatory form of zakat that must be distributed before Eid al-Fitr to ensure that the basic needs of those in poverty are met and social harmony is maintained within the community.

According to Hafidhuddin (2002), zakat management should be carried out in a professional, transparent, and accountable manner to ensure that its objectives are achieved effectively. Proper zakat distribution requires accurate identification of mustahik, fairness in allocation, and timeliness in distribution (Maula, 2025). Ineffective management may lead to recipient dissatisfaction and reduce public trust in zakat institutions.

Community satisfaction is an important indicator for evaluating the effectiveness of public and social service programs, including zakat distribution. Satisfaction reflects the extent to which recipients' expectations are met regarding the fairness, accuracy, transparency, and timeliness of service delivery (Patricia Chandra & Efendi, 2024). In the context of zakat, community satisfaction can be interpreted as the perception of mustahik regarding whether the zakat distribution process aligns with Islamic principles and social justice values.

Several previous studies have examined the relationship between zakat distribution and community satisfaction. Murhaban and Merawati (2018) found that effective zakat distribution significantly improves beneficiaries' satisfaction and trust toward zakat management

institutions. Their findings suggest that fair targeting and timely distribution are key determinants of satisfaction among zakat recipients. Similarly, Renoviani et al. (2023) reported that transparency and accountability in zakat distribution positively influence public satisfaction, although challenges remain in rural areas with limited administrative capacity.

Other empirical studies emphasize that community-based zakat management systems, particularly at the village level, rely heavily on social trust and local wisdom. While such systems can enhance fairness and social cohesion, limitations in documentation and reporting mechanisms may affect accountability and transparency (Haris et al., 2025). Therefore, strengthening administrative practices without eliminating local participation is essential to improving outcomes in zakat distribution.

Based on the theoretical and empirical studies reviewed, it can be concluded that zakat fitrah distribution has a strong potential to influence community satisfaction. Effective distribution mechanisms that prioritize fairness, accuracy, and timeliness are expected to enhance satisfaction among mustahik (Rizky Uzwatun Khasanaha, 2025). However, transparency and accountability remain critical factors that require continuous improvement. This study builds upon previous research by providing empirical evidence from a village-level zakat distribution system in Gampong Kebun Tanah Terban, Aceh Tamiang Regency.

In addition to distribution mechanisms, the concept of justice in zakat management is closely related to the principle of distributive equity in Islamic economics. Islamic scholars emphasize that zakat is not merely a charitable transfer, but a structured social obligation designed to prevent wealth concentration among certain groups. In this framework, zakat fitrah functions as a short-term redistribution instrument to ensure that minimum consumption needs are met at the end of Ramadan. Therefore, the effectiveness of zakat fitrah should not only be assessed from the amount collected, but also from how accurately it reaches the most vulnerable households (Mubarak, 2025).

From a governance perspective, zakat institutions are expected to uphold standards of transparency and accountability comparable to those of modern public institutions. Although village-level zakat management often operates informally, principles such as clear beneficiary identification, documentation of funds received and distributed, and open communication with the community remain essential. The absence of proper reporting mechanisms may not immediately reduce participation, especially in communities with strong social trust, but in the long term, it may influence perceptions of institutional credibility.

Moreover, stakeholder theory provides a useful analytical lens in understanding community satisfaction in zakat management. In this context, mustahik are not passive recipients but key stakeholders whose perceptions shape the legitimacy of zakat institutions. Satisfaction arises when expectations align with actual service delivery. Elements such as fairness in allocation, clarity of procedures, and respectful treatment during distribution contribute significantly to perceived satisfaction (Rizki, 2025).

Empirical evidence from various regions in Indonesia also indicates that local socio-cultural context plays an important role in shaping zakat practices. In rural areas, personal relationships and communal deliberation often determine the list of beneficiaries. (Jasri Walidi et al., 2025) This participatory model strengthens social cohesion but may also create challenges in ensuring standardized criteria across different households. Therefore, balancing

local wisdom with administrative professionalism is a central issue in contemporary discussions of zakat governance.

In addition, the relationship between zakat distribution and community satisfaction cannot be separated from the broader objective of Islamic social finance, which aims to achieve *maqasid al-shariah*, particularly the protection of wealth and social welfare. When zakat fitrah is distributed effectively, it contributes not only to temporary consumption relief but also to strengthening dignity and social inclusion among people experiencing poverty. Conversely, misallocation or perceived unfairness may weaken the moral authority of zakat institutions and reduce long-term community engagement (Hananiyah et al., 2025).

Based on these theoretical considerations, the present study positions zakat fitrah distribution as both a managerial and socio-religious process. It assumes that measurable aspects of distribution quality, such as fairness, timeliness, and transparency, directly influence beneficiaries' psychological and social responses (Kurniawan & Hidayati, 2021). By focusing on a village-level case, this research contributes to expanding the discourse beyond national zakat boards and highlights the dynamics of grassroots zakat administration.

Another important dimension in evaluating zakat distribution is the concept of service quality in Islamic social institutions. Although zakat is fundamentally a religious obligation, its management involves organizational processes that resemble public service delivery. Scholars in Islamic public administration argue that responsiveness, clarity of procedures, and consistency in implementation are essential components of good zakat governance. In the context of zakat fitrah, service quality may be reflected in how beneficiaries are informed of distribution schedules, how complaints are addressed, and how recipients are treated respectfully during the distribution process. These aspects influence emotional responses and shape overall satisfaction (Surya et al., 2026).

In addition, the expectation–confirmation perspective can help explain variations in community satisfaction. Beneficiaries usually develop expectations regarding the amount received, the fairness of allocation, and the transparency of procedures. When the actual distribution meets or exceeds these expectations, satisfaction increases. Conversely, when there is a gap between expectations and perceived outcomes, dissatisfaction may arise even if the amount distributed is objectively adequate. Therefore, managing expectations through clear communication becomes a crucial element in zakat administration.

The sustainability of zakat institutions is also closely related to the formation of trust within the community. Trust is built gradually through repeated interactions and consistent performance. In village settings, trust is often embedded in social relationships between the *amil*, village leaders, and residents (Nada Sofa Mariyah et al., 2025). While this relational trust strengthens participation, it must still be supported by transparent administrative practices to prevent potential misunderstandings. A well-documented and accountable system does not weaken traditional trust but instead institutionalizes it, ensuring continuity across leadership changes.

Furthermore, zakat fitrah has a unique temporal characteristic compared to other forms of zakat. Because it is distributed within a short period before Eid al-Fitr, timeliness becomes a critical performance indicator (Humam & Hanif, 2024). Delays in distribution may reduce its social and spiritual significance, as the primary objective is to enable people experiencing poverty to celebrate Eid with dignity. Thus, punctuality is not merely an operational matter but

also carries symbolic and religious meaning. This distinctive characteristic makes the distribution of zakat fitrah an interesting subject for examining the relationship between administrative performance and beneficiary satisfaction.

Finally, contemporary discussions on Islamic social finance highlight the importance of integrating traditional community-based systems with gradual modernization efforts. Digital record-keeping, transparent financial summaries, and structured beneficiary databases can enhance efficiency without eliminating local participation. For rural areas such as Gampong Kebun Tanah Terban, incremental improvements rather than radical transformation are often more feasible. Strengthening managerial capacity while preserving communal values may provide a balanced approach to improving zakat fitrah governance and sustaining community satisfaction over time.

### **Research method**

The research employed a quantitative, survey-based approach to empirically examine the effect of the distribution of zakat fitrah on community satisfaction in Gampong Kebun Tanah Terban, Karang Baru District, Aceh Tamiang Regency. This approach was chosen to test the relationship between the independent variable, zakat fitrah distribution, and the dependent variable, community satisfaction, using numerical data analyzed statistically (Santoso & Madiistriyatno, 2024). The population consisted of 306 zakat fitrah recipients, and the sample of 100 respondents was determined using the Slovin formula with an 8.2% margin of error and selected through simple random sampling (Sari et al., 2022). Data were collected through observation, questionnaires, and documentation. The questionnaire used a five-point Likert scale to measure recipients' perceptions of fairness, timeliness, and transparency in zakat distribution, as well as recipients' satisfaction levels. Before data collection, validity and reliability were assessed using Pearson correlation and Cronbach's Alpha ( $>0.60$ ) to ensure the instrument's accuracy and consistency (Afifah Aulia Zayrin et al., 2025). Data analysis employed simple linear regression in SPSS version 25 to assess the effect of the zakat fitrah distribution on community satisfaction.

### **Result**

This study aims to determine the extent to which the distribution of zakat fitrah influences community satisfaction in Gampong Kebun Tanah Terban, Karang Baru District, Aceh Tamiang Regency. Based on data processing using SPSS version 25, the results indicate that the distribution of zakat fitrah has a positive and significant effect on community satisfaction.

### **Description of Respondents and Mustahik Distribution**

The respondents for this study consisted of 100 zakat fitrah recipients in Gampong Kebun Tanah Terban. The total population was 306 people, and the sample size was determined using the Slovin formula with a margin of error of 8.2%. The distribution of zakat recipients by category is presented in the Table 1.

**Table 1.** Distribution of Mustahik by Category.

No	Mustahik Category (Asnaf)	Male	Female	Total
1.	Fakir	120	113	233
2.	Miskin	23	21	44
3.	Amil	7	3	10
4.	Muallaf	1	1	2
5.	Riqab	0	0	0
6.	Gharim	4	2	6
7.	Fisabillah	6	3	9
8.	Ibnu Sabil	1	1	2
<b>Total</b>		162	144	306

*Source: Primary Data, 2025*

The data show that most zakat recipients belong to the fakir group, totaling 233 individuals (76.1%), followed by the miskin group (44 people or 14.4%). This demonstrates that the zakat fitrah distribution in Gampong Kebun Tanah Terban prioritizes the poorest categories in accordance with the guidance of the Qur'an in Surah At-Taubah, verse 60. (Ramadhanti et al., 2024)

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمَوْلَاةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرْمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ  
فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

*The meaning: "Indeed, zakat is only for the poor, the needy, the recipients of zakat, those whose hearts have softened, for (freeing) enslaved people, for (freeing) those in debt, for the cause of Allah, and for people on a journey, as an obligation from Allah. Allah is All-Knowing, All-Wise."*

The data distribution indicates that the majority of zakat fitrah beneficiaries in Gampong Kebun Tanah Terban come from households with low and unstable income sources, relying mainly on daily labor or small-scale agriculture (Idayanti, 2018). This reflects the village's socio-economic conditions, where seasonal employment and limited access to formal jobs affect income stability. The prioritization of the fakir and miskin categories aligns with the primary goal of zakat fitrah: ensuring that the poorest segments of society can celebrate Eid al-Fitr with dignity. (Bian Avrilibel et al., 2025) In addition, the presence of other groups such as amil, fisabilillah, and gharim shows that the zakat distribution in this area has covered multiple asnaf in accordance with the Qur'anic injunction (Maula, 2025). However, the relatively small number of beneficiaries from these categories suggests that local zakat management still focuses mainly on direct poverty alleviation. Future distribution strategies could consider improving data collection and categorization to achieve a more balanced allocation among all eligible recipients (Adha et al., 2025).

### **Classical Assumption Tests**

Before performing regression analysis, several classical assumption tests were conducted to ensure model validity (Irrawati & Mukaramah, 2024). The normality test resulted in a significance value of  $0.078 > 0.05$ , indicating normally distributed data. The linearity test produced a significance value of  $0.198 > 0.05$ , confirming a linear relationship between zakat fitrah distribution and community satisfaction. Meanwhile, the heteroscedasticity test yielded a significance value of  $0.096 > 0.05$ , meaning no heteroscedasticity was detected. Therefore,

the model met the statistical assumptions required for regression analysis. Furthermore, the results of the classical assumption tests confirm that the regression model used in this study is statistically appropriate (Mardiatmoko, 2020). The absence of heteroscedasticity and the fulfillment of normality assumptions indicate that the residuals are normally distributed, thereby strengthening the reliability of the regression results (Alhasana, 2025). These outcomes are crucial because they validate that the relationship between zakat fitrah distribution and community satisfaction is not biased by irregular data patterns or outliers. Thus, the statistical model accurately reflects the empirical relationship found in Gampong Kebun Tanah Terban. The robustness of these assumptions enhances confidence in the interpretation that zakat fitrah distribution significantly influences community satisfaction (Muslim et al., 2025)

In the context of zakat management, the model's statistical soundness also reflects the consistency of community behavior in responding to zakat fitrah distribution practices (Ainun et al., 2023). The reliability of the regression results indicates that perceptions of fairness, transparency, and timeliness are systematically linked to community satisfaction rather than to random or situational factors. This reinforces the notion that zakat distribution, when managed in accordance with Islamic principles and proper administrative procedures, yields measurable social benefits (Online et al., 2023). Therefore, the statistical validity achieved in this study is not only technical but also demonstrates the structural stability of zakat administration at the village level.

### **Validity and Reliability Tests**

Validity testing showed that all questionnaire items had r-count values greater than r-table (0.196), indicating that all items were valid. The Cronbach's Alpha values were 0.764 for the independent variable (zakat fitrah distribution) and 0.795 for the dependent variable (community satisfaction). Since both exceeded 0.60, the instruments were deemed reliable (Aulia & Wiyono, 2023). These validity and reliability results indicate that the research instrument effectively measures the intended constructs. The high correlation values indicate that each questionnaire item consistently reflects aspects of the zakat fitrah distribution and community satisfaction. This shows that respondents understood and interpreted the questions as the researcher expected. The reliability coefficients, both above 0.70, also indicate that the responses were stable and internally consistent. This reinforces the credibility of the data collected and supports the accuracy of subsequent analyses (Arib Rusli et al., 2025). In addition, the results confirm that the questionnaire items were suitable for the cultural and social context of Gampong Kebun Tanah Terban, where most respondents have a moderate level of education and are familiar with local zakat practices.

### **Regression Analysis Results**

The results of the simple linear regression analysis revealed a regression coefficient (B) of 0.777, with a significance level of 0.000 ( $<0.05$ ). This finding indicates that the zakat fitrah distribution variable has a significant positive effect on community satisfaction (Safitrie & Hidayati, 2024). The coefficient of determination ( $R^2$ ) was 0.508, meaning that 50.8% of community satisfaction can be explained by zakat fitrah distribution, while other factors outside the model influence the remaining 49.2%. The analysis of community satisfaction reveals that fairness and timeliness are the most influential aspects perceived by beneficiaries

(Empowerment, 2025). Respondents generally believed that the zakat distribution was done equitably, reaching all eligible groups according to the asnaf classification. However, some noted that transparency in reporting remains relatively low compared to other aspects. This situation affects the community's ability to access clear information regarding the allocation of funds and the total number of beneficiaries. The positive relationship between zakat fitrah distribution and community satisfaction implies that fairness and punctuality are not only technical aspects but also moral dimensions embedded in Islamic teaching (Bian Avrilibel et al., 2025). In rural Acehese communities, the act of distributing zakat itself fosters a sense of collective belonging and social solidarity.(Mohammad Haikal & Musradinur, 2023). Thus, the quantitative significance observed in this study is deeply rooted in the community's spiritual consciousness and cultural values.

## **Discussion**

These findings reflect the important role of zakat management in maintaining social balance within the village community. The positive influence of the distribution of zakat fitrah on community satisfaction shows that when zakat is managed in an organized and timely manner, it strengthens both social trust and community cohesion (Humam & Hanif, 2024). This is consistent with the concept of Islamic philanthropy, which emphasizes not only the redistribution of wealth but also the preservation of harmony and brotherhood among Muslims (Mariani & Mawaddah, 2025). In Gampong Kebun Tanah Terban, the success of the zakat distribution process cannot be separated from the active participation of local religious leaders, who serve as both advisors and supervisors to ensure that zakat is distributed fairly to the intended recipients.

A general overview of the respondents indicates that the majority of mustahik are from the fakir and miskin categories, reflecting that the distribution has reached its primary target group as mandated in Islamic law (Rosalia et al., 2023). This suggests that the existing local management structure can maintain effectiveness in zakat distribution, even without advanced digital systems (Nanda Listiana et al., 2022). Nevertheless, several respondents also highlighted that improvements are still needed in the documentation and communication stages, particularly in providing feedback and information on the total amount of zakat collected and distributed.

The findings also underscore that community satisfaction is a valid indicator of the performance of local zakat institutions. When distribution practices are perceived as fair and transparent, they foster trust and encourage muzakki to participate voluntarily in subsequent years (Saputra et al., 2025). Conversely, when communication gaps or procedural ambiguities occur, they may reduce community confidence in the zakat management body. Therefore, continuous evaluation and community engagement are essential to maintaining high levels of satisfaction and ensuring that zakat fulfills its social and spiritual objectives. (Jamali et al., 2024)

The findings of this research align with Hafidhuddin (2002), who emphasized that zakat management must be conducted justly and transparently to achieve both spiritual and social objectives (Nadine Aurora Raisya, Azizah Fitriani, 2022). In Gampong Kebun Tanah Terban, zakat distribution has been carried out equitably, prioritizing the fakir and miskin categories as mandated by Islamic law. The local wisdom and strong religious culture in Aceh Tamiang

significantly influence the implementation of zakat distribution. Community participation remains high because of the collective awareness that zakat is not merely a religious obligation but also a social responsibility to maintain harmony among villagers. (GPDI JEMAAT RASULI PERUMNAS Sumingse Eunike & Gunawan Pasaribu, 2025) The involvement of the geuchik (village head) and mosque administrators reinforces mutual trust between the muzakki and the mustahik. This local participatory model ensures that the zakat fitrah distribution runs effectively even in the absence of complex administrative systems (Murcitaningrum & Machsun, 2024). Therefore, the traditional values embedded in Aceh Tamiang society have become an important form of social capital in sustaining zakat practices.

Furthermore, this result is consistent with the findings of Murhaban and Merawati (2018), who found that effective zakat management, particularly in the distribution phase, significantly increases public satisfaction and trust (Fauzi et al., 2022). Similarly, Renoviani (2023) highlighted that a transparent and accountable zakat distribution process positively influences community perceptions and confidence in zakat institutions (Makmur et al., 2024).

The results also reinforce the theoretical argument by Qardhawi (2005) that zakat is not only a religious obligation but also an instrument of social justice designed to ensure equitable wealth distribution (Jubaidah et al., 2025). When zakat is distributed correctly, it enhances economic balance and strengthens social solidarity within the community. (Mahera & Jamal, 2025)

The coefficient of determination ( $R^2 = 0.508$ ) indicates that while zakat distribution significantly impacts community satisfaction, other factors such as the performance of amil zakat, public trust, and the quality of service also play important roles (Andrea, 2023). This aligns with Aida et al. (2022), who explained that satisfaction among zakat stakeholders is shaped not only by financial aspects but also by service quality, communication, and institutional credibility (Agus, 2024). From a theoretical standpoint, this study reinforces the stakeholder satisfaction theory within the framework of Islamic social finance, emphasizing that beneficiary satisfaction is determined not only by material outcomes but also by procedural and distributive justice. In practice, the findings encourage zakat management institutions to strengthen their reporting mechanisms and public communication strategies. The introduction of simple digital documentation tools, even at the village level, could help improve the transparency and accountability of zakat fitrah distribution. (Ratu Aisyah et al., 2024) Moreover, collaboration between local amil zakat and regional zakat boards could further enhance data integration and monitoring efficiency.

In the practical context, the findings of this study suggest that zakat managers in rural communities must focus on improving the efficiency and fairness of zakat distribution mechanisms (Fatahillah Thoriq Hunowu, 2023). The local amil zakat committees in Gampong Kebun Tanah Terban play a pivotal role as intermediaries between the muzakki and mustahik. Their credibility depends on ensuring that zakat is distributed promptly and transparently to the rightful recipients.

These findings also align with Friantoro and Zaki (2019), who emphasized the role of digitalization in enhancing transparency and accountability in zakat management (Muzaki, 2024). Although the current study focuses on traditional village-level practices, the principles of transparency and fairness remain essential for building long-term trust and satisfaction.

Overall, the results demonstrate that the distribution of zakat fitrah significantly affects community satisfaction. The empirical evidence supports the view that zakat serves as both a religious and socio-economic instrument (Fitri, 2017). Fair and timely zakat distribution not only purifies the wealth of the muzakki but also strengthens social cohesion and economic welfare among the mustahik (Hikmal Asril Annaza et al., 2025). In practice, the findings highlight the need for zakat institutions to strengthen distribution mechanisms, enhance accountability, and maintain transparent communication to sustain public confidence in Islamic social finance.

## **Conclusion**

The results of this study conclude that the distribution of zakat fitrah has a positive and significant effect on community satisfaction in Gampong Kebun Tanah Terban, Karang Baru District, Aceh Tamiang Regency. The regression analysis revealed that the zakat fitrah distribution variable contributed 50.8% to community satisfaction, indicating that a fair, transparent, and timely zakat distribution system plays a key role in enhancing public satisfaction and trust toward zakat management institutions. The findings affirm that when zakat is distributed in accordance with Islamic principles and directed toward rightful recipients (asnaf), it not only fulfills religious obligations but also strengthens social solidarity and community welfare. This study further supports previous research that emphasizes the importance of accountability, justice, and efficiency in zakat management as essential components of Islamic philanthropy.

As a recommendation, zakat administrators (amil zakat) are encouraged to continue improving data accuracy, distribution procedures, and transparency mechanisms to ensure that zakat fitrah reaches eligible recipients fairly and effectively. Village zakat committees should enhance coordination and adopt digital-based systems for monitoring and reporting distribution activities to maintain accountability and public confidence. Furthermore, future research may expand the scope by including variables such as trust, service quality, and community involvement in zakat management, and by conducting comparative studies across different regions to obtain broader empirical evidence. Strengthening professional competence among amil zakat and promoting community participation are also essential to achieving an effective, transparent, and impactful zakat fitrah management system.

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